

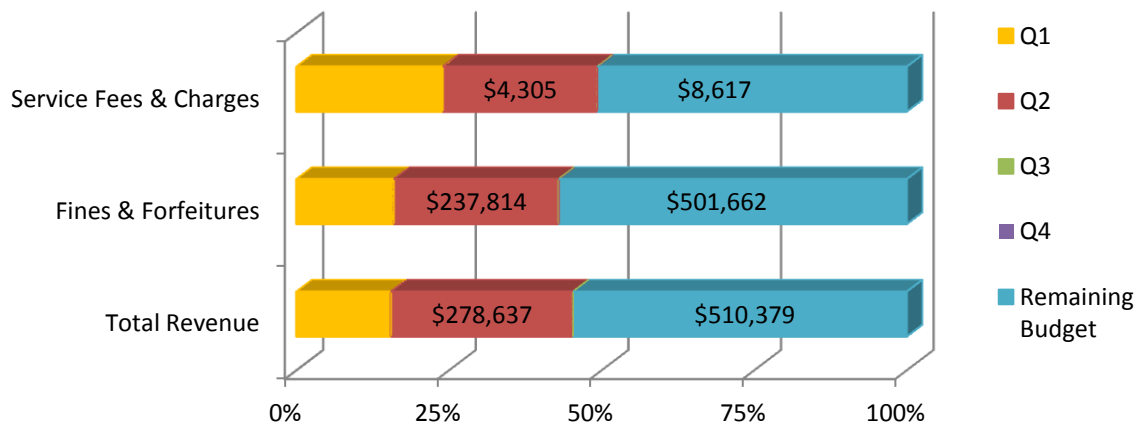
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for the Law Library are fines and penalties from the Franklin County Courts.

Non-General Fund - Revenue

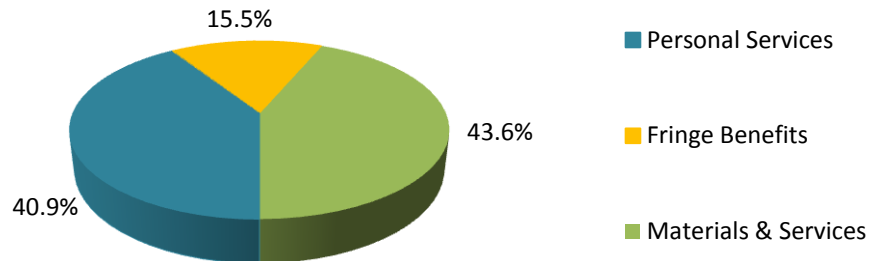


	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$168,651	\$232,706	\$231,746	\$247,538	\$401,357	\$880,641
Current Year Actuals	\$144,602	\$278,637			\$423,239	\$897,300
* Current year total represents revised budget.						

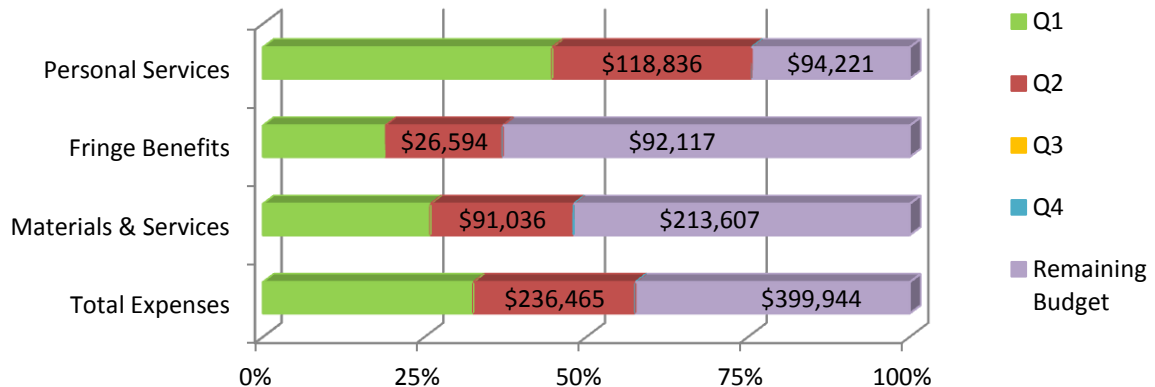
- Second quarter revenues of **\$278,637** represent **31.1%** of the budgeted amount for the year. YTD revenues of **\$423,239** represent **47.2%** of the budgeted amount for the year.
- Fines and Forfeitures Revenue have been historically below 50% during the 2nd quarter because the Municipal Court transfers about 60% of December fines and forfeitures that are allocated to the Law Library in December of the previous year. The remaining revenue from fines and forfeitures in December are then transferred the following January to the Law Library.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$222,215	\$232,620	\$219,288	\$208,179	\$454,835	\$882,302
Current Year Actuals	\$306,711	\$236,465			\$543,176	\$943,120

* Current year total represents revised budget.

- Second quarter expenditures of **\$236,465** represent **25.1%** of the budgeted amount for the year. YTD expenditures of **\$543,176** represent **57.6%** of the budgeted amount for the year.
- In Personal Services expenditures, the agency had significant termination payouts totaling \$139,494 during the 1st and 2nd quarters.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$88,961	\$172,441	193.8%
2nd Quarter	\$103,788	\$118,836	114.5%
3rd Quarter	\$88,961		
4th Quarter	\$103,788		
Total	\$385,497	\$291,277	75.6%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50% of budget.
- In the 1st quarter, the agency had a sick leave termination payout of \$68,501, and a vacation termination payout of \$30,660.
- In the 2nd quarter, the agency had a sick leave termination payout of \$17,630, and a vacation termination payout of \$22,703.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Law Library in the Law Library Fund was \$6,620.

Pending

- A resolution to provide supplemental appropriations in Personal Services will be required prior to the approval of the Omnibus Termination and Wellness Resolution due to the significant termination payouts that occurred in the 1st and 2nd quarters.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.